

**EXHIBIT B**

**EVIDENCE OF TRANSFER OF CLAIM**

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")  
Attn: Clerk

AND TO: Lehman Brothers Commodity Services, Inc. (the "Debtor")  
Case No. 08-13885 (JMP) (the "Case")

Proof of Claim Number 3231

**SPCP Group, LLC** and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

Offshore Asset Holding Vehicle A, Ltd.  
2 Greenwich Plaza  
Greenwich, CT 06830  
Attn: Bradford Tobin  
Tel: 203-542-4436  
Email: btobin@silverpointcapital.com

and its successors and assigns ("Buyer"). Seller's right, title and interest in and to Proof of Claim Number 3231, but solely to the extent of \$4,815,224.90 (the "Transferred Claim"), against the Debtor in the Case.

Seller hereby waives any objection to the transfer of the Transferred Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Transferred Claim to Buyer.

SPCP GROUP, LLC  
By: \_\_\_\_\_  
Name: Jennifer Poccia  
Title: Authorized Signatory

OFFSHORE ASSET HOLDING  
VEHICLE A, LTD  
By: \_\_\_\_\_  
Name: Jennifer Poccia  
Title: Authorized Signatory